

Maine Revised Statutes

Title 36: TAXATION

Chapter 377: HOSPITAL TAX HEADING: PL 2003, c. 513, Pt. H, §1 (new)

§2896. HOSPITAL ASSESSMENT; 2012-2013

1. Assessment. For state fiscal year 2012-13, an assessment is imposed against each hospital in the State. The assessment is equal to 0.39% of net operating revenue as identified on the hospital's most recent audited financial statement for the hospital's fiscal year that ended during calendar year 2008.

[2011, c. 477, Pt. II, §1 (NEW) .]

2. Return required. A person subject to the assessment imposed under this section shall submit to the assessor a return on a form prescribed and furnished by the assessor. The assessment is payable in 2 payments. The first payment is due by September 30, 2012. The 2nd payment is due by March 30, 2013.

[2011, c. 477, Pt. II, §1 (NEW) .]

3. Application of revenues. All revenues received by the assessor under subsection 1 must be credited to the General Fund.

[2011, c. 477, Pt. II, §1 (NEW) .]

SECTION HISTORY

2011, c. 477, Pt. II, §1 (NEW) .

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